

**STATE OF ALABAMA  
DEPARTMENT OF INSURANCE  
Foreign Property and Casualty Companies**

**SPECIAL INSTRUCTIONS FOR FILING PREMIUM TAX AND FINANCIAL STATEMENTS**

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**IMPORTANT INFORMATION**

It is necessary to include your NAIC number in the spaces provided. Do not use the federal identification number in place of your NAIC number.

**FILING OF PREMIUM TAXES AND FEES**

**PREMIUM TAX RATE:** The maximum tax rate in Alabama is 3.6% for Property and Casualty Business. Completing the Office Facilities Credit Worksheet may reduce the tax rate. The Worksheet and a list of offices, including employees, in Alabama or a list of investment Real Estate must accompany your premium tax return if paying at a rate less than 3.6%.

**At this time, the Alabama Department of Insurance does not have an EFT account.** The Department has established a lockbox operation for the receipt of ALL Premium Taxes and Fees. Premium Taxes and Fees, ALL tax returns, and the Annual Statement should be sent to one of two lockboxes. It is the responsibility of the Company to see that Filings are timely and mailed to the correct Lockbox. Mail the items due by March 1<sup>st</sup> to the address below, unless otherwise stated.

**THE ITEMS BELOW ARE DUE BY MARCH 1 OF EACH YEAR**

1. **Annual Premium Tax Return, applicable taxes and fees**
2. **Two (2) forms of documentation supporting deductions taken on the Premium Tax Return – Copies of cancelled checks and tax returns, assessment notices or invoices**
3. **Business in Classes 9, and 10, low value dwelling, and mobile home categories must be supported by a detailed policy listing.**
4. **Official List**
5. **Application for License Renewal**
6. **Annual Statement, including Alabama Business Page**
7. **Retaliatory Statement, Applicable Tax**
8. **Office Facilities Credit Worksheet**
9. **\$750.00 Annual Audit and Examination Fee and Transmittal Form—this item only, see reverse side for address**
10. **Certificate of Compliance**
11. **Certificate of Deposit – Failure to submit a current Certificate of Deposit may result in the rejection of your Certificate of Authority Renewal Application.**
12. **Actuarial Opinion**

**POSTAL SERVICE**  
Alabama Department of Insurance  
c/o Compass Bank  
P. O. Box 830691  
Birmingham, AL 35283-0691

**COURIER OR EXPRESS SERVICE**  
Alabama Department of Insurance  
c/o Compass Bank  
701 South 32<sup>nd</sup> Street  
Birmingham, AL 35233

## **FILING REQUIREMENTS – Audit and Examination Fees Must Be Attached to Transmittal Form PR**

**The Audit and Examination Fee is \$750.00. A check should be attached to the Transmittal Form and mailed to:**

**POSTAL SERVICE**  
Alabama Department of Insurance  
c/o Compass Bank  
P. O. Box 830707  
Birmingham, AL 35283-0707

**COURIER OR EXPRESS SERVICE**  
Alabama Department of Insurance  
c/o Compass Bank  
701 South 32<sup>nd</sup> Street  
Birmingham, Al 35233

## **FILING REQUIREMENTS – Fees That Are Submitted With the Annual Premium Tax Return**

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|---|----------|
| 1. Annual Statement Filing Fee:                         | \$ 25.00 |
| 2. License Renewal Fees:                                |          |
| Reciprocals   | 505.00   |
| Companies licensed to write                             |          |
| - Property only, Casualty only, or Disability only      | 505.00   |
| -If licensed to write Property and Casualty             | 1,005.00 |
| -If licensed to write Property, Casualty and Disability | 1,505.00 |

## **SUPPLEMENTAL FILINGS—DUE DATES**

Supplemental filings made with a Company's state of domicile and the NAIC do not have to be made with the Alabama Insurance Department, i.e. the expense exhibit, etc. Such Documents can be retrieved electronically from the NAIC database. Please use the NAIC Annual Statement Instructions as a guideline.

Foreign Insurers are not required to file Quarterly Financial Statements with the Alabama Department of Insurance.

**ALL FILINGS WITH THE ALBAMA DEPARTMENT OF INSURANCE MUST BE MAILED BY THE U. S. POSTAL SERVICE OR COURIER. HAND DELIVERED DOCUMENTS WILL NOT BE ACCEPTED.**

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## **CONTACT PERSONS**

All questions relating to premium tax should be addressed to the Department of Insurance, Examiners Division: Ann Strickland (334-241-4154) or Belinda Williams (334-241-4162).

